

2001 DRAFTING REQUEST**Senate Amendment (SA-SB55)**

Received: 06/07/2001

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau 7-7597

By/Representing: Russell

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Addl. Drafters:

Subject: Tax - individual income

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

LFB:.....Russell -

Topic:

Individual income tax checkoff for local professional baseball park districts

Instructions:

See Attached. Create income tax checkoff for donations for baseball park districts, similar to the checkoff for football stadium districts.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 06/07/2001	gilfokm 06/07/2001		_____			
/1			pgreensl 06/07/2001	_____	lrb_docadmin 06/07/2001		
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Page 2

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	06/08/2001	06/08/2001	06/08/2001	_____	06/09/2001		

FE Sent For:

<END>

06/07/2001 06:54:27 PM

Page 1

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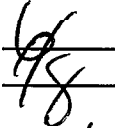
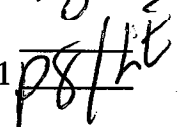
Topic:

Individual income tax checkoff for local professional baseball park districts

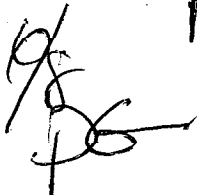
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See Attached. Create income tax checkoff for donations for baseball park districts, similar to the checkoff for football stadium districts.

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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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Page 2

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Page 1

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See Attached. Create income tax checkoff for donations for baseball park districts, similar to the checkoff for football stadium districts.

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11 MES 6/7/01
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Post-It® Fax Note	7671	Date	6/7/01	# of pages	3
To	Marshovers	From	Faith Russell		
Co./Dept.		Co.			
Phone #		Phone #	7-7597		
Fax #	4-6748	Fax #			

GENERAL FUND TAXES

Income Tax Checkoff for a Local Professional Baseball Park District

Motion:

Move to create an individual income tax checkoff for donations to a local professional baseball park district (Baseball District). Provide that the revenues from the individual income tax checkoff would be distributed to the Baseball District for the repayment of bonds.

Specify that provisions parallel to the current law provisions for a local professional football stadium district (Stadium District) would apply in the case of the proposed Baseball District checkoff, including the following: (a) voluntary payments; (b) errors; (c) conditions; (d) void designation; (e) tax return; (f) certification; and (g) amounts subject to refund.

Specify that these provisions would first apply to taxable years beginning on January 1 of the year of the general effective date of the bill, unless the bill's general effective date is after July 31. In that case, the provisions would first apply to taxable years beginning January 1 of the year following the year in which the bill generally takes effect.

Note:

The motion would create an individual income tax checkoff for donations to the Baseball District that would first apply to tax years beginning on January 1, 2001. The checkoff would be administered under provisions parallel to those under current law for the Stadium District, which was created under 1999 Wisconsin Act 167 and first applies to tax years beginning on January 1, 2001. However, instead of referencing a "football donation," the provisions would refer to a "baseball donation." The net proceeds from the baseball donations would be distributed to the Baseball District for the repayment of bonds.

Under these provisions, the checkoff amount would be either be added to the amount of tax owed by a taxpayer or subtracted from the taxpayer's refund. The Department of Revenue (DOR) would be required to certify to the Baseball District Board, the Department of Administration and

Motion #Baseball

the State Treasurer annually, on or before September 15, the following amounts: (a) the total amount of administrative costs, including data processing costs; (b) the total received from all designations for baseball donations during the previous year; and (c) the net amount remaining after administrative costs are subtracted. DOR would be authorized to receive revenues in an amount equal to the cost of administering the income tax checkoff in an existing annual, program revenue appropriation and to expend revenues from that appropriation for administrative purposes, if approved in a future legislative action.

There would be no net fiscal effect of these provisions, as a baseball donation through the proposed checkoff would neither increase nor decrease a taxpayer's tax liability and administrative costs would be paid for through amounts donated.



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb06841

MES.....

King
AMNR

LFB:.....Russell – Individual income tax checkoff for local professional
baseball park districts

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

1 At the locations indicated, amend the bill as follows:

2

Wm



2001 BILL

1 AN ACT *to amend* 20.566 (1) (hp) and 229.685 (1); and *to create* 71.10 (5f) of the
2 statutes; **relating to:** creating an individual income tax checkoff for local
3 professional baseball park districts.

Analysis by the Legislative Reference Bureau

Under current law, an individual income tax checkoff procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program or as a donation to a local professional football stadium district to be used for maintenance and operating costs of a football stadium (currently only Lambeau Field). This bill creates a similar income tax checkoff for designations to a local professional baseball park district to be used for purposes related to baseball park facilities (currently only Miller Park).

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to the baseball park district on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

The bill requires that an amount equal to the total amount of designations received, less the total cost of administering the income tax checkoff procedure, be

BILL

deposited into a special fund created by the baseball park district's board and credited for maintenance costs, capital improvements, or the retirement of bonds issued for the original construction, of baseball park facilities.

For further information see the ~~state and local~~ fiscal estimate, which will be printed as an appendix to this bill.

~~The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:~~

✓ #, Page 580, line 11: after that line insert:

1 SECTION ~~917m~~ 20.566 (1) (hp) of the statutes is amended to read:

2 20.566 (1) (hp) *Administration of endangered resources; professional football*
3 *district voluntary payments; professional baseball park district voluntary payments.*

4 The amounts in the schedule for the payment of all administrative costs, including
5 data processing costs, incurred in administering ss. 71.10 (5) and, (5e), and (5f) and
6 71.30 (10). All moneys certified under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the
7 moneys specified for deposit in this appropriation under s. 71.10 (5e) (h) 4. and (5f)

✓ 8 (h) 4. shall be credited to this appropriation. //

#, Page 958, line 24: after that line insert:
9 SECTION ~~2153g~~ 71.10 (5f) of the statutes is created to read:

10 71.10 (5f) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT DONATION. (a)

11 *Definitions.* In this subsection:

12 1. "Baseball donation" means a designation made under this subsection, the
13 net proceeds of which shall be deposited into the fund under s. 229.685 to be used for
14 purposes related to baseball park facilities under s. 229.65 (1).

15 2. "Department" means the department of revenue.

16 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
17 income tax return who has a tax liability or is entitled to a tax refund may designate
18 on the return any amount of additional payment or any amount of a refund due that
19 individual as a baseball donation.

BILL

1 2. 'Designation added to tax owed.' If the individual owes any tax, the
2 individual shall remit in full the tax due and the amount designated on the return
3 as a baseball donation when the individual files a tax return.

4 3. 'Designation deducted from refund.' Except as provided under par. (d), if the
5 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
6 (3), the department shall deduct the amount designated on the return as a baseball
7 donation from the amount of the refund.

8 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
9 to remit an amount equal to or in excess of the total of the actual tax due, after error
10 corrections, and the amount designated on the return as a baseball donation:

11 1. The department shall reduce the designation for the baseball donation to
12 reflect the amount remitted in excess of the actual tax due, after error corrections,
13 if the individual remitted an amount in excess of the actual tax due, after error
14 corrections, but less than the total of the actual tax due, after error corrections, and
15 the amount originally designated on the return as a baseball donation.

16 2. The designation for the baseball donation is void if the individual remitted
17 an amount equal to or less than the actual tax due, after error corrections.

18 (d) *Errors; insufficient refund.* If an individual who is owed a refund that does
19 not equal or exceed the amount designated on the return as a baseball donation, after
20 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department
21 shall reduce the designation for the baseball donation to reflect the actual amount
22 of the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
23 71.80 (3) and after error corrections.

24 (e) *Conditions.* If an individual places any conditions on a designation for the
25 baseball donation, the designation is void.

BILL**SECTION 2**

1 (f) *Void designation.* If a designation for the baseball donation is void, the
2 department shall disregard the designation and determine amounts due, owed,
3 refunded, and received without regard to the void designation.

4 (g) *Tax return.* The secretary of revenue shall provide a place for the
5 designations under this subsection on the individual income tax return, and the
6 secretary shall highlight that place on the return by a symbol chosen by the
7 department that relates to a baseball park that is part of baseball park facilities, as
8 defined in s. 229.65 (1).

9 (h) *Certification of amounts.* Annually, on or before September 15, the
10 secretary of revenue shall certify to the district board under subch. III of ch. 229, the
11 department of administration, and the state treasurer:

12 1. The total amount of the administrative costs, including data processing
13 costs, incurred by the department in administering this subsection during the
14 previous fiscal year.

15 2. The total amount received from all designations for baseball donations made
16 by taxpayers during the previous fiscal year.

17 3. The net amount remaining after the administrative costs, including data
18 processing costs, under subd. 1. are subtracted from the total received under subd.
19 2.

20 4. From the moneys received from designations for baseball donations, an
21 amount equal to the sum of administrative expenses, including data processing
22 costs, certified under subd. 1. shall be deposited into the general fund and credited
23 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is
24 certified under subd. 3. shall be deposited into the fund created under s. 229.685 and

BILL

1 credited for maintenance costs of, or capital improvements of, or to retire bonds
2 issued for the initial construction of, baseball park facilities under s. 229.65 (1).

3 (i) *Amounts subject to refund.* Amounts designated for baseball donations
4 under this subsection are not subject to refund to the taxpayer unless the taxpayer
5 submits information to the satisfaction of the department within 18 months after the
6 date on which taxes are due or the date on which the return is filed, whichever is
7 later, that the amount designated is clearly in error. Any refund granted by the
8 department under this paragraph shall be deducted from the moneys received under
9 this subsection in the fiscal year that the refund is certified. //

✓
Page 1407, line 14: after that line insert:
10 " SECTION 229.685 (1) of the statutes is amended to read:

11 229.685 (1) The district board shall maintain a special fund into which it
12 deposits only the revenue received from the department of revenue, that is derived
13 from the taxes imposed under subch. V of ch. 77 and that is derived from baseball
14 donations, as defined in s. 71.10 (5f) (a) 1., and may use this revenue only for purposes
15 related to baseball park facilities. "

16 (END)



ASSEMBLY BILL 420

SECTION 4

(2) The department shall appoint a breast cancer research advisory committee under s. 15.04 (1) (c) and shall consult with the advisory committee before awarding any grant under sub. (1). The advisory committee shall include representatives of the Wisconsin Chapter of the American Cancer Society. Members of the advisory committee may not receive compensation for serving on the committee but shall be reimbursed for expenses actually and necessarily incurred in the performance of their duties.

(3) After consulting with the breast cancer advisory committee under sub. (2), the department shall promulgate rules specifying the eligibility criteria and procedures for awarding grants under sub. (1).

#. Page 1805, line 6: after that line insert:
SECTION 5. Initial applicability.

(25) → INCOME TAX CHECK OFF, BASEBALL PARK DISTRICTS.
The treatment of section 71.10 (5f) of the statutes first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except the treatment of sections 20.566(1)(hp), 71.10(5f) and 229.685(1) of the statutes that if this subsection takes effect after July 31 this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

SECTION 6. Effective dates. This act takes effect on the day after publication, except as follows.

(1) The treatment of section 255.055 of the statutes takes effect on the first day of the 3rd month beginning after the date on which the secretary of revenue first credits the appropriation account under section 20.435 (5) (he) of the statutes, as created by this act, as specified under section 71.10 (5f) (h) 5. of the statutes, as created by this act.

(END)



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb068407

MES:kmg:mp

MES
(RMP)

LFB:.....Russell - Individual income tax checkoff for local professional
baseball park districts

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

1 At the locations indicated, amend the bill as follows:

2 1. Page 580, line 11: after that line insert:

3 "SECTION 917m. 20.566 (1) (hp) of the statutes is amended to read:

4 20.566 (1) (hp) *Administration of endangered resources; professional football*
5 *district voluntary payments; professional baseball park district voluntary payments.*

6 The amounts in the schedule for the payment of all administrative costs, including
7 data processing costs, incurred in administering ss. 71.10 (5) and, (5e), and (5f) and
8 71.30 (10). All moneys certified under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the
9 moneys specified for deposit in this appropriation under s. 71.10 (5e) (h) 4. and (5f)
10 (h) 4. shall be credited to this appropriation."

11 2. Page 958, line 24: after that line insert:

1 “SECTION 2153g. 71.10 (5f) of the statutes is created to read:

2 71.10 (5f) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT DONATION. (a)

3 *Definitions.* In this subsection:

4 1. “Baseball donation” means a designation made under this subsection, the
5 net proceeds of which shall be deposited into the fund under s. 229.685 to be used for
6 *the repayment of bonds issued for* purposes related to baseball park facilities under s. 229.65 (1).

7 2. “Department” means the department of revenue.

8 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
9 income tax return who has a tax liability or is entitled to a tax refund may designate
10 on the return any amount of additional payment or any amount of a refund due that
11 individual as a baseball donation.

12 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
13 individual shall remit in full the tax due and the amount designated on the return
14 as a baseball donation when the individual files a tax return.

15 3. ‘Designation deducted from refund.’ Except as provided under par. (d), if the
16 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
17 (3), the department shall deduct the amount designated on the return as a baseball
18 donation from the amount of the refund.

19 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
20 to remit an amount equal to or in excess of the total of the actual tax due, after error
21 corrections, and the amount designated on the return as a baseball donation:

22 1. The department shall reduce the designation for the baseball donation to
23 reflect the amount remitted in excess of the actual tax due, after error corrections,
24 if the individual remitted an amount in excess of the actual tax due, after error

1 corrections, but less than the total of the actual tax due, after error corrections, and
2 the amount originally designated on the return as a baseball donation.

3 2. The designation for the baseball donation is void if the individual remitted
4 an amount equal to or less than the actual tax due, after error corrections.

5 (d) *Errors; insufficient refund.* If an individual who is owed a refund that does
6 not equal or exceed the amount designated on the return as a baseball donation, after
7 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department
8 shall reduce the designation for the baseball donation to reflect the actual amount
9 of the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
10 71.80 (3) and after error corrections.

11 (e) *Conditions.* If an individual places any conditions on a designation for the
12 baseball donation, the designation is void.

13 (f) *Void designation.* If a designation for the baseball donation is void, the
14 department shall disregard the designation and determine amounts due, owed,
15 refunded, and received without regard to the void designation.

16 (g) *Tax return.* The secretary of revenue shall provide a place for the
17 designations under this subsection on the individual income tax return, and the
18 secretary shall highlight that place on the return by a symbol chosen by the
19 department that relates to a baseball park that is part of baseball park facilities, as
20 defined in s. 229.65 (1).

21 (h) *Certification of amounts.* Annually, on or before September 15, the
22 secretary of revenue shall certify to the district board under subch. III of ch. 229, the
23 department of administration, and the state treasurer:

1 1. The total amount of the administrative costs, including data processing
2 costs, incurred by the department in administering this subsection during the
3 previous fiscal year.

4 2. The total amount received from all designations for baseball donations made
5 by taxpayers during the previous fiscal year.

6 3. The net amount remaining after the administrative costs, including data
7 processing costs, under subd. 1. are subtracted from the total received under subd.
8 2.

9 4. From the moneys received from designations for baseball donations, an
10 amount equal to the sum of administrative expenses, including data processing
11 costs, certified under subd. 1. shall be deposited into the general fund and credited
12 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is
13 certified under subd. 3. shall be deposited into the fund created under s. 229.685 and
14 ~~credited for maintenance costs of, or capital improvements of, or to retire bonds~~
15 issued for the initial construction of baseball park facilities under s. 229.65 (1).

16 (i) *Amounts subject to refund.* Amounts designated for baseball donations
17 under this subsection are not subject to refund to the taxpayer unless the taxpayer
18 submits information to the satisfaction of the department within 18 months after the
19 date on which taxes are due or the date on which the return is filed, whichever is
20 later, that the amount designated is clearly in error. Any refund granted by the
21 department under this paragraph shall be deducted from the moneys received under
22 this subsection in the fiscal year that the refund is certified.”.

23 3. Page 1407, line 14: after that line insert:

“SECTION 3037m. 229.685 (1) of the statutes is amended to read:

renumbered 229.685(1)
(intro.)
and

File
comment

1 229.685 (1) ^(intro.) The district board shall maintain a special fund into which it
 2 deposits only the ^{following} revenue received from the department of revenue that is derived
 3 from the taxes imposed under subch. V of ch. 77 ~~and that is derived from baseball~~
 4 ~~donations, as defined in s. 71.10 (5f) (a) 1,~~ ^{strike} and may use ^{may be used} this revenue only for purposes
 5 related to baseball park facilities. ~~may be used~~ ^{described in this paragraph}

6 4. Page 1805, line 16: after that line insert:

7 "(8x) INCOME TAX CHECKOFF, BASEBALL PARK DISTRICTS. The treatment of sections
 8 20.566 (1) (hp), 71.10 (5f), and 229.685 (1) of the statutes first applies to taxable years
 9 beginning on January 1 of the year in which this subsection takes effect, except that
 10 if this subsection takes effect after July 31 the treatment of sections 20.566 (1) (hp),
 11 71.10 (5f), and 229.685 (1) of the statutes first applies to taxable years beginning on
 12 January 1 of the year following the year in which this subsection takes effect."

13 (END)

SECTION 3037ⁿ. CR; 229.685 (1)(b)
 229.685 (1)(b) The revenue that is derived from
 baseball donations, ^{as} defined in s. 71.10 (5f) (a) ^{may be used}
 may use ~~the revenue~~ only for the purpose of
 retiring bonds issued for the initial
 construction of baseball park facilities.

The revenue described in this paragraph

LFB:.....Russell – Individual income tax checkoff for local professional
baseball park districts

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 580, line 11: after that line insert:

3 “**SECTION 917m.** 20.566 (1) (hp) of the statutes is amended to read:

4 20.566 (1) (hp) *Administration of endangered resources; professional football*
5 *district voluntary payments; professional baseball park district voluntary payments.*

6 The amounts in the schedule for the payment of all administrative costs, including
7 data processing costs, incurred in administering ss. 71.10 (5) and, (5e), and (5f) and
8 71.30 (10). All moneys certified under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the
9 moneys specified for deposit in this appropriation under s. 71.10 (5e) (h) 4. and (5f)
10 (h) 4. shall be credited to this appropriation.”.

11 **2.** Page 958, line 24: after that line insert:

1 “SECTION 2153g. 71.10 (5f) of the statutes is created to read:

2 71.10 (5f) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT DONATION. (a)

3 *Definitions.* In this subsection:

4 1. “Baseball donation” means a designation made under this subsection, the
5 net proceeds of which shall be deposited into the fund under s. 229.685 to be used for
6 the repayment of bonds issued for purposes related to baseball park facilities under
7 s. 229.65 (1).

8 2. “Department” means the department of revenue.

9 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
10 income tax return who has a tax liability or is entitled to a tax refund may designate
11 on the return any amount of additional payment or any amount of a refund due that
12 individual as a baseball donation.

13 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
14 individual shall remit in full the tax due and the amount designated on the return
15 as a baseball donation when the individual files a tax return.

16 3. ‘Designation deducted from refund.’ Except as provided under par. (d), if the
17 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
18 (3), the department shall deduct the amount designated on the return as a baseball
19 donation from the amount of the refund.

20 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
21 to remit an amount equal to or in excess of the total of the actual tax due, after error
22 corrections, and the amount designated on the return as a baseball donation:

23 1. The department shall reduce the designation for the baseball donation to
24 reflect the amount remitted in excess of the actual tax due, after error corrections,
25 if the individual remitted an amount in excess of the actual tax due, after error

1 corrections, but less than the total of the actual tax due, after error corrections, and
2 the amount originally designated on the return as a baseball donation.

3 2. The designation for the baseball donation is void if the individual remitted
4 an amount equal to or less than the actual tax due, after error corrections.

5 (d) *Errors; insufficient refund.* If an individual who is owed a refund that does
6 not equal or exceed the amount designated on the return as a baseball donation, after
7 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department
8 shall reduce the designation for the baseball donation to reflect the actual amount
9 of the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
10 71.80 (3) and after error corrections.

11 (e) *Conditions.* If an individual places any conditions on a designation for the
12 baseball donation, the designation is void.

13 (f) *Void designation.* If a designation for the baseball donation is void, the
14 department shall disregard the designation and determine amounts due, owed,
15 refunded, and received without regard to the void designation.

16 (g) *Tax return.* The secretary of revenue shall provide a place for the
17 designations under this subsection on the individual income tax return, and the
18 secretary shall highlight that place on the return by a symbol chosen by the
19 department that relates to a baseball park that is part of baseball park facilities, as
20 defined in s. 229.65 (1).

21 (h) *Certification of amounts.* Annually, on or before September 15, the
22 secretary of revenue shall certify to the district board under subch. III of ch. 229, the
23 department of administration, and the state treasurer:

1 1. The total amount of the administrative costs, including data processing
2 costs, incurred by the department in administering this subsection during the
3 previous fiscal year.

4 2. The total amount received from all designations for baseball donations made
5 by taxpayers during the previous fiscal year.

6 3. The net amount remaining after the administrative costs, including data
7 processing costs, under subd. 1. are subtracted from the total received under subd.
8 2.

9 4. From the moneys received from designations for baseball donations, an
10 amount equal to the sum of administrative expenses, including data processing
11 costs, certified under subd. 1. shall be deposited into the general fund and credited
12 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is
13 certified under subd. 3. shall be deposited into the fund created under s. 229.685 and
14 credited to retire bonds issued for the initial construction of baseball park facilities
15 under s. 229.65 (1).

16 (i) *Amounts subject to refund.* Amounts designated for baseball donations
17 under this subsection are not subject to refund to the taxpayer unless the taxpayer
18 submits information to the satisfaction of the department within 18 months after the
19 date on which taxes are due or the date on which the return is filed, whichever is
20 later, that the amount designated is clearly in error. Any refund granted by the
21 department under this paragraph shall be deducted from the moneys received under
22 this subsection in the fiscal year that the refund is certified.”.

23 **3.** Page 1407, line 14: after that line insert:

“**SECTION 3037m.** 229.685 (1) of the statutes is renumbered 229.685 (1) (intro.) and amended to read:

229.685 (1) (intro.) The district board shall maintain a special fund into which it deposits only the following revenue received from the department of revenue:

(a) The revenue that is derived from the taxes imposed under subch. V of ch. 77, ~~and may use this.~~ The revenue described in this paragraph may be used only for purposes related to baseball park facilities.”.

“SECTION 3037n. 229.685 (1) (b) of the statutes is created to read:

229.685 (1) (b) The revenue that is derived from baseball donations, as defined in s. 71.10 (5f) (a) 1. The revenue described in this paragraph may be used only for the purpose of retiring bonds issued for the initial construction of baseball park facilities.”.

4. Page 1805, line 16: after that line insert:

“(8x) INCOME TAX CHECKOFF, BASEBALL PARK DISTRICTS. The treatment of sections 20.566 (1) (hp), 71.10 (5f), and 229.685 (1) of the statutes first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 the treatment of sections 20.566 (1) (hp), 71.10 (5f), and 229.685 (1) of the statutes first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.”.

(END)